

Number	Effective	Title	Owner
II-120	7-93	Payroll Time Reporting	HR Manager

TIME SHEETS MUST BE RECEIVED BY THE PAYROLL CLERK ON THE MONDAY FOLLOWING THE END OF A PAY PERIOD

How the System Works

The bi-weekly payroll system is designed to issue 2 weeks' pay every other Friday. There are 26 pay periods per year. Each payroll period is 80 hours and always begins on a Sunday and ends on a Saturday. (See Bi-Weekly Payroll Schedule). The amount paid per pay period is based upon an employee's hourly pay rate.

Deductions

FICA, federal and state taxes, and retirement system contributions are computed on the employee's bi-weekly salary and deducted per pay period. Federal and state taxes are taken on gross pay minus retirement, deferred compensation, and tax shelters.

Direct Deposit

The system also offers an automatic bank deposit feature whereby the entire warrant is deposited directly into checking at the bank or credit union. This can be started at any time by completing Form EIS-54 Direct Deposit Authorization, and a bank or credit union deposit slip and submitting them to the payroll section.

Sick and Annual Leave

Sick and annual leave is automatically calculated by EIS with balances reflected on employee's pay stub each pay period.

Comp Time

Comp time is automatically calculated for the employee earning straight time or time and one-half.

Exception Time Reporting

Exception time reporting is used by all permanent full-time employees. The employee will automatically be paid for 80 hours of work unless a payroll time sheet is submitted. The only time you need to fill out a time sheet is if you have exceptions (i.e., annual leave, sick leave, comp time, EAL), if you transfer, if you are going from active to inactive, and if it's the final time sheet.

Positive Time Reporting

Positive time reporting will be used by all temporary and part-time employees. Positive time reporting means that an employee will not be paid unless a time sheet is filled out reflecting all time reported by the employee.

Holiday Pay

1. Covered employees (1-1/2) who work on a holiday will receive 8 hours of holiday pay and 1-1/2 times the actual hours worked in the form of comp time.
2. Non-covered employees (straight time) will receive eight hours of holiday pay and the actual hours worked in the form of comp time.
3. Part-time employees who have a standard number of hours per week receive the hours normally worked per week x .20. Example: an employee who normally works 24 hours per week would receive 4.8

hours of holiday pay; $24 \times .20 = 4.8$ hours of holiday credit.

4. Employees who work such an irregular work week that normal hours cannot be determined receive the number of hours actually worked in the week of the holiday divided by 40.
5. Employees on flextime work schedules of 10-hour days will only receive 8 hours of holiday pay. The employee may achieve this in either of two ways:
 - a. During the holiday week, flex back to 8-hour days given this is acceptable to the supervisor. (Recommended for office staff).
 - b. Continue to work 10-hour schedules, but take 2 hours of earned comp time, earned administrative time, or annual leave with the 8 hours of holiday time.

Flextime Exceptions for Holiday Pay

Some employees work more than an 8-hour day at the department's request. On a holiday, the employee will receive the same number of hours as their normal work day hours. If the employee's work schedule is for their own benefit, the holiday will be credited as 8 hours.

New Year's Day, 4th of July, and Christmas occasionally fall on a Saturday or Sunday. *Idaho Code* states that when the holiday occurs on a Saturday or Sunday, the preceding Friday or the following Monday shall be the holiday. This particular code was primarily written for employees who work Monday through Friday to allow them a holiday.

Employees who work on a Saturday or Sunday can have either the actual holiday or the observed holiday, but not both. The determination of which day to treat as the holiday will be the one that benefits the employee the most.